to total match under the conditions described at paragraphs (a)(1) through (a)(3) of this section, the agency must:

(1) Obtain the Regional Director's prior approval, and

(2) Satisfy the project's match requirement before it submits the final Federal financial report.

§ 80.97 May an agency barter goods or services to carry out a grant-funded project?

Yes. A State fish and wildlife agency may barter to carry out a grant-funded project. A barter transaction is the exchange of goods or services for other goods or services without the use of cash. Barter transactions are subject to the Cost Principles at 2 CFR part 220, 2 CFR part 225, or 2 CFR part 230.

§ 80.98 How must an agency report barter transactions?

(a) A State fish and wildlife agency must follow the requirements in the following table when reporting barter transactions in the Federal financial report:

If * * *	Then the agency * * *
(1) The goods or services exchanged have the same market value,.	(i) Does not have to report bartered goods or services as program income or grant expenses in the Federal financial report; and (ii) Must disclose that barter transactions occurred and state what was bartered in the Remarks section of the report.
(2) The market value of the goods or services relinquished exceeds the market value of the goods and services received,.	Must report the difference in market value as grant expenses in the Federal financial report.
(3) The market value of the goods or services received exceeds the market value of the goods and services relinquished,.	Must report the difference in market value as program income in the Federal financial report.
(4) The barter transaction was part of a cooperative farming or grazing arrangement meeting the requirements in paragraph (b) of this section,.	(i) Does not have to report bartered goods or services as program income or grant expenses in the Federal financial report; and (ii) Must disclose that barter transactions occurred and identify what was bartered in the Remarks section of the Federal financial report.

(b) For purposes of paragraph (a)(4) of this section, cooperative farming or grazing is an arrangement in which an agency:

(1) Allows an agricultural producer to farm or graze livestock on land under the agency's control; and

(2) Designs the farming or grazing to advance the agency's fish and wildlife management objectives.

§ 80.99 Are symbols available to identify projects?

Yes. The following distinctive symbols are available to identify projects funded by the Acts and products on which taxes and duties have been collected to support the Acts:

(a) The symbol of the Pittman-Robertson Wildlife Restoration Act follows:

(b) The symbol of the Dingell-Johnson Sport Fish Restoration Act follows:

(c) The symbol of the Acts when used in combination follows:

§ 80.100 Does an agency have to display one of the symbols in this part on a completed project?

No. A State fish and wildlife agency does not have to display one of the symbols in § 80.99 on a project completed under the Acts. However, the Service encourages agencies to display the appropriate symbol following these requirements or guidelines:

(a) An agency may display the appropriate symbol(s) on:

(1) Areas such as wildlife-management areas, shooting ranges, and sportfishing and boating-access facilities that were acquired, developed, operated, or maintained with funds authorized by the Acts; and

(2) Printed or Web-based material or other visual representations of project accomplishments.

(b) An agency may require a subgrantee to display the appropriate symbol or symbols in the places described in paragraph (a) of this section.

(c) The Director or Regional Director may authorize an agency to use the symbols in a manner other than as described in paragraph (a) of this section.

(d) The Director or Regional Director may authorize other persons, organizations, agencies, or governments to use the symbols for purposes related to the Acts by entering into a written agreement with the user. An applicant must